

ILLINOIS REGISTER

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ILLINOIS RACING BOARD

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Admissions and Credentials
- 2) Code Citation: 11 Ill. Adm. Code 1428
- 3) 

<u>Section Numbers:</u>	<u>Proposed Action:</u>
1428.10	Amend
- 4) Statutory Authority: Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5/9(b)].
- 5) A Complete Description of the Subjects and Issues Involved: Section 27(f) of the Horse Racing Act states that any municipality or county that has a Board licensed inter-track wagering location facility wholly within its corporate boundaries, may each impose an admission fee not to exceed \$1.00 per admission to the inter-track wagering location facility, so that a total of not more than \$2.00 per admission may be imposed. This proposed rulemaking requires OTB's that charge an admission fee to submit those fees to the Board within 48 hours and the Board shall remit those monies to the municipalities on a monthly basis.
- 6) Published studies or reports and sources of underlying data used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending in this Part? No
- 11) Statement of Statewide Policy Objectives: No local governmental units will be required to increase expenditures.
- 12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Written comments should be submitted, within 45 days after this notice, to:

Mickey Ezzo  
Illinois Racing Board  
100 West Randolph  
Suite 7-701

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Chicago, Illinois 60601

(312) 814-5017

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: None
  - B) Reporting, bookkeeping or other procedures required for compliance: None
  - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda which this rulemaking was summarized: This rulemaking was not included on either of the two most recent regulatory agendas because: the Board did not anticipate the need for this rulemaking at the time the agendas were published.

The full text of the Proposed Amendment begins on the next page.

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TITLE 11: ALCOHOL, HORSE RACING, AND LOTTERY

SUBTITLE B: HORSE RACING

CHAPTER I: ILLINOIS RACING BOARD

SUBCHAPTER g: RULES AND REGULATIONS OF HORSE RACING  
(THOROUGHBRED)

PART 1428

ADMISSIONS AND CREDENTIALS

Section

1428.10	<del>State</del> Admissions Tax
1428.20	Admission Records
1428.30	Weekly Remittance of Tax
1428.40	Admission Statements
1428.50	Delivery of Reports
1428.60	Board Approval of Tickets and Credentials
1428.70	Control Numbers
1428.80	Revocation of Tickets, Credentials
1428.90	Notice of State Tax
1428.100	Credential and Ticket Specimens
1428.110	Gate Cards
1428.120	Tax Exempt Credentials
1428.130	Report on Tax Exempt Credentials (Repealed)
1428.140	Concessionaires, Employees Credentials
1428.150	Requisitions for Passes
1428.160	Tax Exempt Credentials Report (Repealed)
1428.170	Summary of Tickets and Credentials
1428.180	Track Responsible for Credentials
1428.190	Board Access to Records
1428.200	Turnstiles and Electronic Scanning Devices
1428.210	Admission to Track
1428.220	Revocation of Credentials
1428.230	Admissions for Licensees
1428.240	Intertrack Wagering Location Licensee Admission Fees

AUTHORITY: Authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5/9(b)].

SOURCE: Published in Rules and Regulations of Horse Racing (original date not cited in publication); amended March 14, 1975, filed and effective March 27, 1975; codified at 5 Ill. Reg. 11002; amended at 14 Ill. Reg. 17633, effective October 16, 1990; amended at 14 Ill. Reg.

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20042, effective December 4, 1990; emergency amendment at 17 Ill. Reg. 3683, effective March 4, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 14049, effective August 16, 1993; amended at 19 Ill. Reg. 17187, effective January 1, 1996; amended at 31 Ill. Reg. 15103, effective November 1, 2007; amended at 35 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

#### **Section 1428.10 State Admissions Tax**

- a) The race track operator shall pay to the Board at such time or times as the Board shall prescribe, the sum of 40 cents for each person entering the grounds or enclosure of the race track operator upon a ticket of admission. If tickets are issued for more than one day, then the sum of 40 cents shall be paid for each person using such ticket each day that the same shall be used. Provided that no charge be made on tickets issued to and in the name of directors, officers, partners, agents or employees of the race track operator, or to owners, trainers and drivers and their employees, or to any person or persons entering the grounds for the transaction of business in connection with such race meeting. Provided further that no charge be made on tax exempt tickets of admission issued by the Board.
- b) Pursuant to the above paragraph, the State Director of Mutuels shall direct and supervise the conduct of the admissions department during each race meeting. He shall be empowered to direct the race track operator to adopt, subject to the approval of the Board, procedures, methods and systems as may be deemed necessary to ensure strict compliance with the rules and regulations of the Board.
- c) Intertrack wagering location licensees shall pay to the Board, within 48 hours, any admission taxes due to local municipalities.
- d) The Board shall remit monthly any admission taxes due to local municipalities.

(Editor's Note: Section 25 of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat.) 1979, ch.8 par. 37-25) now provides for an admission tax of 15 cents instead of 40 cents)

(Source: Amended at 35 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)